



Rep. Michael J. Zalewski

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09700SB3676ham002

LRB097 18374 HLH 72816 a

1 AMENDMENT TO SENATE BILL 3676

2 AMENDMENT NO. _____. Amend Senate Bill 3676 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. If and only if House Bill 5547 of the 97th
5 General Assembly becomes law as engrossed, then the Illinois
6 Municipal Code is amended by changing Section 8-11-6a as
7 follows:

8 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

9 Sec. 8-11-6a. Home rule municipalities; preemption of
10 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,
11 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September
12 1, 1990, no home rule municipality has the authority to impose,
13 pursuant to its home rule authority, a retailer's occupation
14 tax, service occupation tax, use tax, sales tax or other tax on
15 the use, sale or purchase of tangible personal property based
16 on the gross receipts from such sales or the selling or

1 purchase price of said tangible personal property.
2 Notwithstanding the foregoing, this Section does not preempt
3 any home rule imposed tax such as the following: (1) a tax on
4 alcoholic beverages, whether based on gross receipts, volume
5 sold or any other measurement; (2) a tax based on the number of
6 units of cigarettes or tobacco products (provided, however,
7 that a home rule municipality that has not imposed a tax based
8 on the number of units of cigarettes or tobacco products before
9 July 1, 1993, shall not impose such a tax after that date); (3)
10 a tax, however measured, based on the use of a hotel or motel
11 room or similar facility; (4) a tax, however measured, on the
12 sale or transfer of real property; (5) a tax, however measured,
13 on lease receipts; (6) a tax on food prepared for immediate
14 consumption and on alcoholic beverages sold by a business which
15 provides for on premise consumption of said food or alcoholic
16 beverages; or (7) other taxes not based on the selling or
17 purchase price or gross receipts from the use, sale or purchase
18 of tangible personal property. This Section does not preempt a
19 home rule municipality with a population of more than 2,000,000
20 from imposing a tax, however measured, on the use, for
21 consideration, of a parking lot, garage, or other parking
22 facility. This Section is not intended to affect any existing
23 tax on food and beverages prepared for immediate consumption on
24 the premises where the sale occurs, or any existing tax on
25 alcoholic beverages, or any existing tax imposed on the charge
26 for renting a hotel or motel room, which was in effect January

1 15, 1988, or any extension of the effective date of such an
2 existing tax by ordinance of the municipality imposing the tax,
3 which extension is hereby authorized, in any non-home rule
4 municipality in which the imposition of such a tax has been
5 upheld by judicial determination, nor is this Section intended
6 to preempt the authority granted by Public Act 85-1006. This
7 Section is a limitation, pursuant to subsection (g) of Section
8 6 of Article VII of the Illinois Constitution, on the power of
9 home rule units to tax.

10 (Source: 09700HB5547eng.)

11 Section 10. If and only if House Bill 5547 of the 97th
12 General Assembly becomes law as engrossed, then the Counties
13 Code is amended by changing Section 5-1009 as follows:

14 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

15 Sec. 5-1009. Limitation on home rule powers. Except as
16 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on
17 and after September 1, 1990, no home rule county has the
18 authority to impose, pursuant to its home rule authority, a
19 retailer's occupation tax, service occupation tax, use tax,
20 sales tax or other tax on the use, sale or purchase of tangible
21 personal property based on the gross receipts from such sales
22 or the selling or purchase price of said tangible personal
23 property. Notwithstanding the foregoing, this Section does not
24 preempt any home rule imposed tax such as the following: (1) a

1 tax on alcoholic beverages, whether based on gross receipts,
2 volume sold or any other measurement; (2) a tax based on the
3 number of units of cigarettes or tobacco products; (3) a tax,
4 however measured, based on the use of a hotel or motel room or
5 similar facility; (4) a tax, however measured, on the sale or
6 transfer of real property; (5) a tax, however measured, on
7 lease receipts; (6) a tax on food prepared for immediate
8 consumption and on alcoholic beverages sold by a business which
9 provides for on premise consumption of said food or alcoholic
10 beverages; or (7) other taxes not based on the selling or
11 purchase price or gross receipts from the use, sale or purchase
12 of tangible personal property. This Section does not preempt a
13 home rule county from imposing a tax, however measured, on the
14 use, for consideration, of a parking lot, garage, or other
15 parking facility. This Section is a limitation, pursuant to
16 subsection (g) of Section 6 of Article VII of the Illinois
17 Constitution, on the power of home rule units to tax.

18 (Source: 09700HB5547eng.)

19 Section 99. Effective date. This Act takes effect upon
20 becoming law or on the effective date of House Bill 5547 of the
21 97th General Assembly, whichever is later."